G. R. S. 58

Previous references

Jud 391-05 (1-4).
G.O no 3362-73 | Jud 161.

Later references

1911.

(Municipal)

File No 201-11

Serial Nos. 1-4.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-4

Part B for August, 1912.

SUBJECT

Exemption from payment of house tax on the houses within the premises of the Kannika Parameswari temple at Sringeri

From the Dy Com^r, Kadur, no 1037 dt 4.1.12: forwards the Sringeri Munsif Pesidt's letter requesting sanction to the Board's recommendation for exempting from payment of the mohatarfa house tax the Kannika Parameswari temple building in the town.

2. To Do, no 6487 dt 9.3.12: Calls for additional information in the matter

3. From Do, no 444 dt 21.6.12: forwards copy of the Sringeri Munsif Pesidt's letter furnishing the required information

4. To Do, no 1727 dt 22.8.12 GPB-2000-8-07 states that for reasons given the question of exemption is a matter primarily to be decided by the local authorities and requests the Dy Com^r to advise the Pesidt, Sringeri Mun^t, to proceed in the matter.

M.V. Iruvandalur 31.8.12.

GRS 11] 1911-1912

GENERAL AND REVENUE SECRETARIAT

(Mis.)

NOTES

File No 201-11

FILE HEADING

Exemption from payment of House tax on the houses within the premises of the Kannika Parameswari temple at Srirangam

From

The Dy: Commr, Kadur Dt?

No 1039 Dated 4-1-1912 Received 5.1.1912

Diary No	Enclos —	Spare Copies —	Serial No 1
3450			

BRIEF ABSTRACT OF LETTER

Forwards the Srirangam Municipal President's letter requesting sanction to the Board's recommendation for exemption from payment of the Mohatarfa House tax on Kannikaparameswari temple building in the town

NOTES AND ORDERS

The Municipal President's letter is not very clear as to what is wanted by the petitioners and what the Municipal Board recommends. The levy of the house and choth taxes in the Srirangam Municipality is regulated by the Mohatarfa

NOTES—First Sheet

GPB—40 000—12 8 11

1450

2

G. R. S. 12]
General and Revenue Secretariat

Jud File No. 207 of 1911

Serial No.

N

2

Rules, Srirangam being a non-regulation municipality - dated under G.O No 572-3E dated 23rd March 1884 religious and charitable institutions used as such are exempted from payment of the Mohatarfa House Tax. Residence with the premises, of the managers of the institution or their servants does not change the position, unless a part of the premises is regularly leased for a rent in which case the tax will have to be levied. In the present case, if a portion of the house in within the premises of the Kannika Parameswari temple is let into two shops and let out for rent, the two shops are properly assessed to Mohatarfa shop tax; and if the remaining portion of the house is also let out for rent in addition to being occupied by the temple servants that portion also is liable to the tax for Mohatarfa House Tax. In both these cases the exemption claimed is untenable. As the points have not been made clear in the President's letter, a reply calling for additional information is submitted. I do not quite see the

Note—Contin. sheet.

Mahto
12/12

G P S—50,00—12-8-10

3450

3

G. R. S. 12]
General and Revenue Secretariat

File No. 207 of 1912

Serial No.

Necessity for this enquiry. It is clear from the President's letter that the premises in question has been lately added to both "house-tax" and "Shop-tax" and that exemption from the former is asked for on the ground, among others, that shop-tax is also paid on a portion of the premises. It may be against the Bhabatsa rules that exemption from house tax should be asked for when a portion of the house is let out for residence; but it is apparently because against rules that the Municipality has come up to Court for relief on special grounds viz that the temple is dependent entirely on the rent fetched for letting out the house.

I don't think there is any doubt that the house is within temple premises. The only point on which any doubt may be entertained is whether the residential portion of the house is occupied by a temple servant - in which case the assessment of the house tax would be irregular - or whether it is let out to outsiders for rent - in which case exemption will have to be given as a special case.

Please allow draft for enquiry on this point only.

10/1/12

Note—Contin. sheet.

PFB—50,00·—12-8-10

Serial No.

P

3 Revised draft submitted
J450
17.1.12

4 By reason of a portion of the temple premises being converted into shops and leased out for rent, a house tax of Rs 7 seems to be imposed under G O no 7278-85- Ceri 168 dated 21st Dec 1889- From the tradesmen to whom the shops are leased out, a shop-tax of Rs 9 seems also to be recovered The levy of both house tax and shop tax seems justifiable under the Mohatarfa rules, The owner and the tradesmen are different individuals and the former is liable to the mohatarfa house-tax and the latter to the mohatarfa shop-tax- It is recommended that the temple be exempted from payment of the house tax as it depends entirely on the rent derived from the shops for the performance of services thereon and has no other endowment- Is there any precedent for such exemption? Consult

Note—Contn. sheet.

G. R. S. 12]
General and Revenue Secretariat.

Ad File No. 207 of 19 14

Serial No.

Branch I, if necessary

20-1-12

5 As already submitted, such exemption is inadmissible under G.O of 1886. For an identical case attention is respectfully invited to Jud. 391 - 1905 where the prayer of the Mahomedans of Goa to exempt the shops erected on the premises of the Jumma Masjid from Mohatrafa tax was disallowed though it was contended that the sum realized was spent for the benefit of the Masjid.

MRS 30

31-1-12

6 Attention is also invited to G.O. No. 1743-60 Dy 25.7.1893 which clearly says that where a building is used partly as a shop and partly as a house only that part which is used as a house or residence should be rated for a house tax and the other part for a shop tax and that the key of both a house and a shop tax on the same building at the same time is unauthorized.

MRS 30

1-2-12

It is no doubt stated in general terms in G.O dated 25th July 1893 that

Note—Contin. sheet.

GPB—50,000—12-8-10

Serial No.

the levy of both a house and a shop tax on the same building at the same time is not allowed But taking the principle of the Probatarfa system of taxation into consideration, it is a little doubtful whether the order applies to the case in question where the shop belongs to one person and a different person trades in it. The attention of the Deputy Comr. may however be invited to the G.O referred to above and he may be requested to state clearly in respect of what portion of the premises the house tax is imposed and if it is in respect of the shops, how the levy of the house-tax is justifiable when shop-tax is already levied from the shop-keepers and whether there will not be a double levy on the same building at the same time, in contravention of the above order Please put up draft-

21 2-12. Illegible

Illegible

Illegible

NOTE—Contin. sheet

GPB—30,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

File No. 2371 of 1911

Serial No.	
	8. Draft submitted.
	Issue 7-3-12.
2	Docket no 6487 Dy 9th March 1912 to the Dy. Com^r, Kadur Dt.
	Calls for additional information in the matter.
3	Letter no 644 dated the 21st June 1912 from the Dy. Com^r, Kadur Dt.
	Forwards Copy of the Tangeri Munsif's letter furnishing the required information.
	2 From the sketch submitted by the Munsif it is clear that the house is behind the temple and the shops are in front of the temple. In persons submitted in paras 1 & 5 supra, the house being in the occupation of the Archakas, should be exempted from the Mohatarfa house tax and the shops appropriately assessed to Mohatarfa shop tax notwithstanding the fact that the court realizes "is used purely in maintaining the religious services rendered in the temple."
	Submitted for orders
	3 The point for decision in this

Note—Contin sheet

Serial No

case seems to be whether the house tax levied in respect of the Kannika Parameswari temple building in the town of Singapore is properly levied or not, under the rule. This seems to be a matter primarily for the local authorities & not for the Govt in the first instance. The levy of Mohataffa in non regulation Municipalities is governed by the Mohataffa rules. Under these rules, all exemptions which could properly be made under the rule tenders may be admitted by the local officers. Such as the Panabandar officials, I think it is only in cases where any special exemption, beyond the rules, is asked for that Govt need at all interfere of course Govt can interfere in appeal also

4 The grievance of the archaka of the temple seems to be that both the house tax & shop tax are levied with respect to that building, though the building is used only excluding the shops is used only by the archaka & others doing service in the temple

NOTE—Contin. sheet.

GPS—65,000—17-6-12.

7661 9

[R. S 12]

General and Revenue Secretariat | Pol File No. 267 of 1911

Serial No

Govt order No 572-38 dated 23rd April 1884 & para 3 of Govt order No 1743-63 - Pet 140 dated 25th July 1890 seem to cover the particular case under consideration Thus it is only a question of interpreting the rules & orders on the subject, and in the absence of any order passed by the local officers on the matter, it does not seem necessary to decide the point by Govt & a draft may be put to the President pointing out this & drawing his attention to the orders quoted above & proceed with in the matter in the light of these remarks

Apl 6/12

15 draft submitted

Apl 11/12

Sec'y

If The subject is one for the disposal of the local authorities in accordance with the standing orders & Govt does not call for

NOTE—Contin sheet.

GPB—61,000—17-4-12.

General and Revenue Secretariat

GC File No. 207 of 1911

Serial No.	
	any specific orders of Govt. The report may be approved 2nd Counsel 23/8/12 SPH 14-8-12
17 Sig (Sd) 15/8/12	Draft approved by 2nd Coy 23 16/8 Issue SPH 16-8-12
4	Letter No. 1727 dated the 22nd July 1912 to the Dy. Comrs. Madura &c. State that the Law of Mohatarpha in Non-regulation Municipalities is governed by the Mohatarpha Rules of the Govt. order of 27th Sept. 1879 and that all exemptions which can be claimed under the rules may be admitted by the local officers, & whether in any particular case the rules allow of any exemption to be made is a matter primarily for the local authorities and not for Govt. in the 1st instance and Govt.

NOTE—Contn. sheet.

G R S 121

General and Revenue Secretariat

Vol File No. 61 of 191

Serial No	
	The Hon Com^r of Kadur to address the President of the Tarikere Municipality to proceed in the matter in the light of these remarks.

NOTE—Contin sheet

GPB—20 000—20 1 12

Through the Deputy Commissioner, Kadur District.

Office of the President,
Sringeri Municipality.

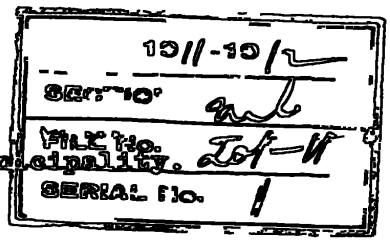
No. 79 / Encl. 1

Dated Sringeri, 1st January 1912.

2460

From,

N. Srikantha Sastry, Esq.,
President, Sringeri Municipality.



To,

C.S. Balasundaram Iyer, Esq., B.A.,
Secretary to Government of
H.H. the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

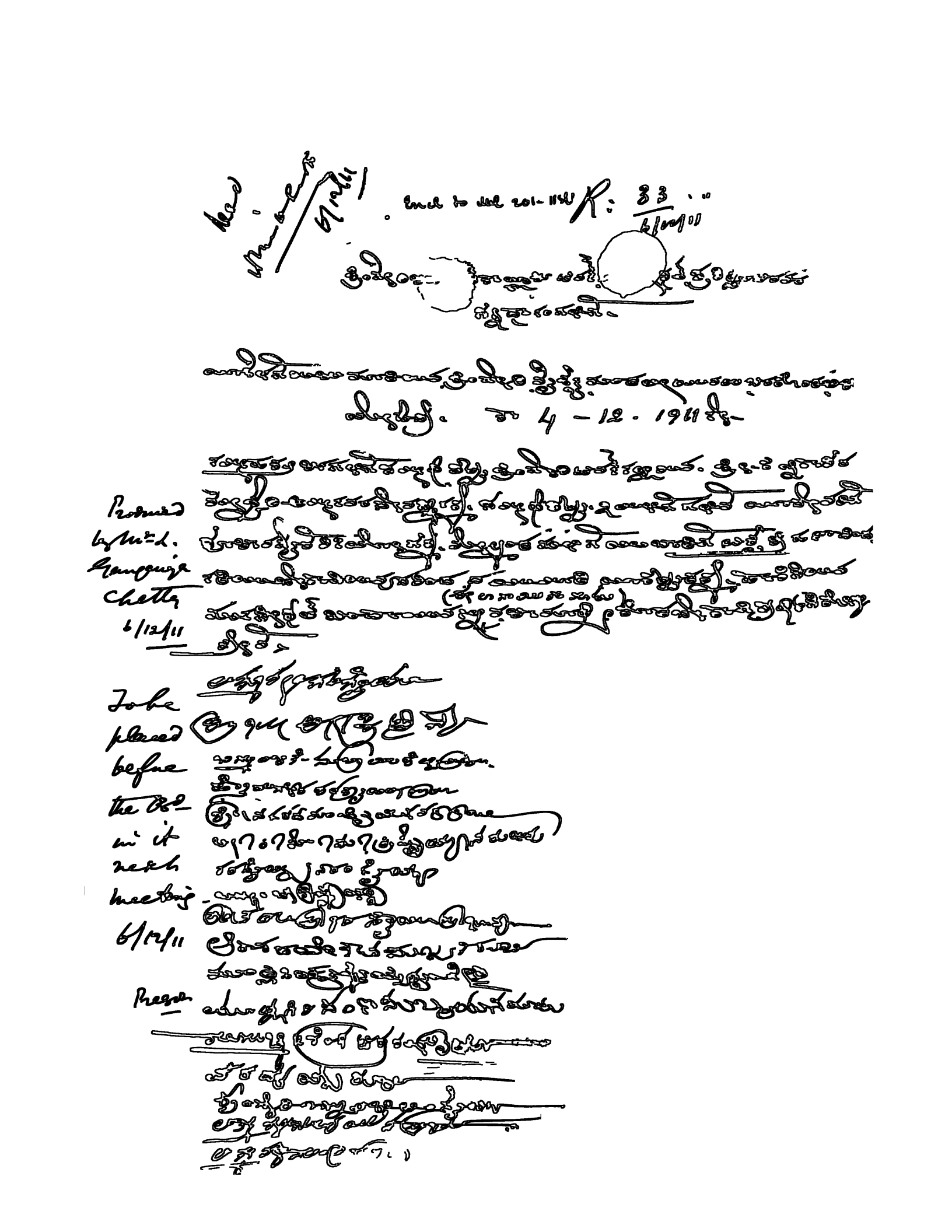
Sir,

In forwarding herewith in original the petition dated 4th December 1911 received from Mr. L. Gangiah Chetty, Municipal Board Member and other Vaisya residents of Sringeri, praying that the housetax of Rs. 7 assessed on the Kannika Parameswari Temple building in the town, may be exempted on the ground that the rent recovered from leasing out a portion of its premises (fitted into two shops on either side of its entrance) is utilised in barely meeting the charges connected with the religious services such as puja &c. rendered in the temple, I have the honour to report that the matter was placed before the Board in its meeting held on the 1st idem when all the members present unanimously uphold the exemption on the following considerations --

1. That the temple is a public and religious institution, freely resorted to by the Vaisya Community,

2. that its upkeep is solely dependent on the rent recovered on the top shops leased out,

3. that no other individual profited by the rent so recovered



G.R.S 26]

File No. 176/1

Serial No. 2

Diary No of letter replied to 3650

No. 6447
mt 20-1-12
9 3.12

General and Revenue Secretariat
(Rev.)
, the 4.3. 1912

To

The Dy. Comr., Kaira Dt.

Date of issue 9.3.12.

Signed by MKMR

His memo No. 6087 D. the 4th January 1912 forwarding the Trinjeri Mumb, President's letter No. 79 dated the 15th Idem requesting exemption to the Trinjeri Mumb, Board's recommendation to exempting from payment of the Maharaja house tax the Srikanniikaparameswari temple building in the town

over

SUBJECT

Referring to the above, I have the honour to request that I may be informed whether the Surveyor, Provincial Administration to Q.O. No. 1743-60 dated the 25th July 1893 under which the key of both a house tax and a shop tax on one and the same building is unauthorized and to ascertain and report in respect of what portion of the premises under reference the house tax is enforced, and if it is in respect of the portion of the building used as shop, then the levy is justifiable when the shop-tax is already levied thereon.

"By order"

Q

List of enclosures,

Copied by

Examined by

(PB—60,000—27-9-10

1911-12.

From
The Deputy Commissioner,
Kadur District, Chikmagalur.

To
The Offg. Secy. to the Govt. of
Mysore, Gen. and Rev. Deptts.,
Bangalore.

Dated 21st } JUNE 1912.
Despatched 22 }

Received

General No 444
No

Enclosure No. TWO.

Submitting the Sringeri President's letter regarding the exemption of Sri Kannika Parameswari temple from payment of Mohatarfa house tax.

- - - - -

GPB—20,000—8.12.11

6

DIARY No. 1654 - Deputy Commissioner,

District, Chikmagalur,

Dated the 21st June 1912.

1911-1912
SECTION 2-C
FILE No. 201-11
SERIAL No. 3

From

A.Subrahmanya Iyer Esquire, B.A.,

Deputy Commissioner,

Kadur District, Chikmagalur.

To

K.R.Srinivasiengar Esquire, M.A.,

Offg. Secretary to the Government of

His Highness the Maharaja of Mysore,

General and Revenue Departments, Bangalore.

Sir,

With reference to your docket No.6487/M1.201-11-2 dated 9th March 1912 calling for certain particulars regarding the proposed exemption of Sri Kannika Parameswari temple in Sringeri from the payment of Mohatarfa house tax, I have the honor to forward herewith copy of letter No.124 dated 12th May 1912 together with the ground plan of the building received from the President of Sringeri Municipality.

I have the honor to be,

Sir,

Your most obedient servant,

A. Subrahmanya Iyer

Treasury Assistant Commissioner,

for Deputy Commissioner,

Kadur District (Absent on Circui

Enclosure 201-11/8/13

No.124 Dated 11th/12th May 1912.

From

N.Srikanta Sastry Esquire,
President, Sringeri Municipality.

To

A.Subrahmanya Iyer Esquire, B.A.,
Deputy Commissioner, Kadur District.

Sir,

With reference to correspondence ending with your docket No.2107 dated 7th instant in the matter of the exemption of the Sri Kannika Parameswari temple at Sringeri from payment of Mohatarfa house tax, I have the honor to forward herewith the ground plan of the building, marking therein the position of the shops &c., and to state that the house tax is imposed on the temple vahivatdars in respect of the whole building, the shop tax being levied from professional traders to whom the shop sites have been leased out on rent, so that, both the house and shop taxes have not been assess on the building.

The portion marked "house" in the sketch is used as the residence of archakas and other servants rendering service in the temple. The rent recovered on the shop sites is utilised purely in maintaining the religious services

rendered in the temple as such, the case bids fair to be classed under Religious and Charitable Institutions entitled to exemption of house tax under Government Proceedings No 572 38 dated 23rd April 1884

I have etc ,

(Sd) N Srikanta Sastry,

President, Sringeri Municipality

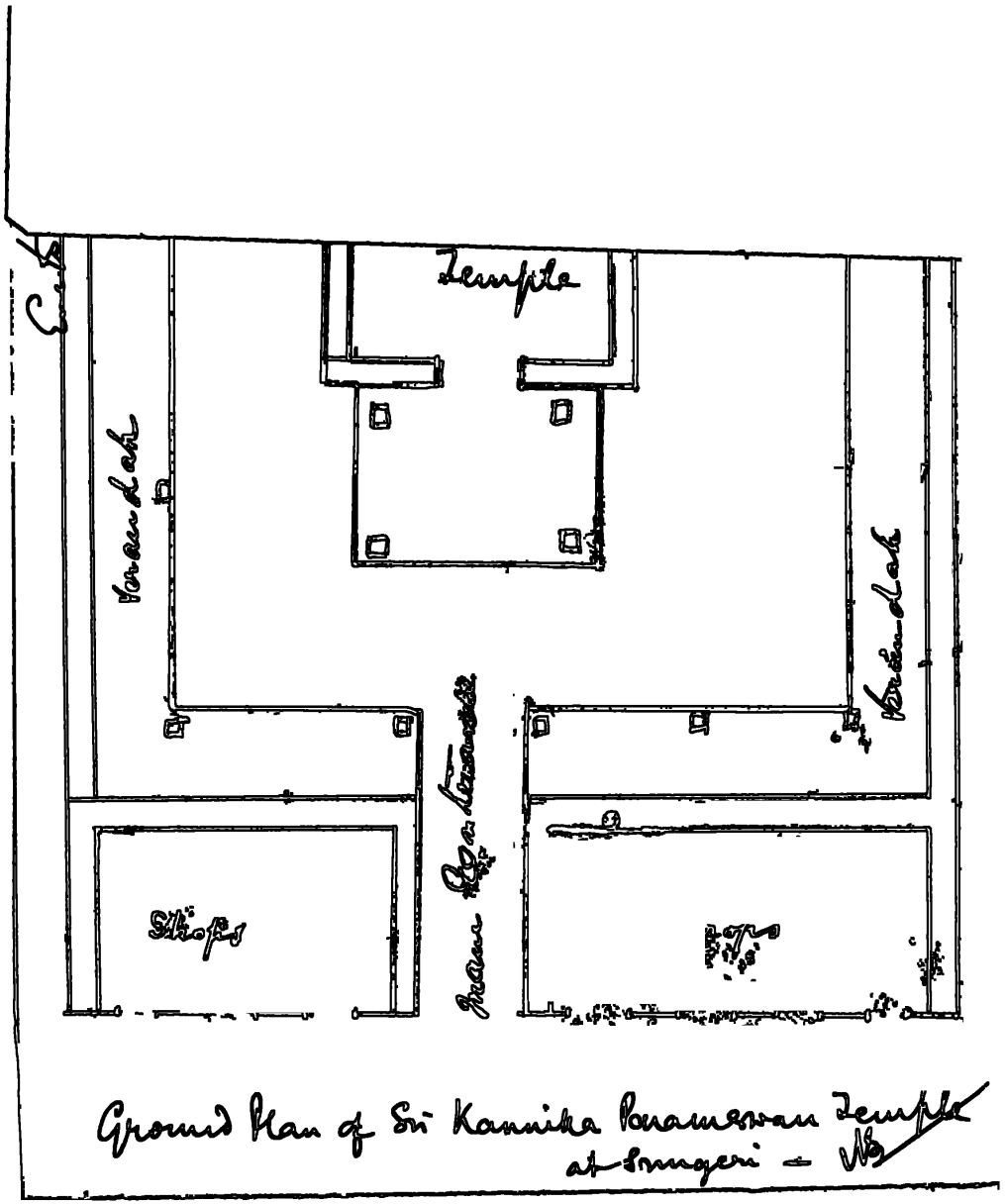
" C O P Y "

S. Chakravarthy

Treasury Assistant Commissioner,

For Deputy Commissioner,

Kadur District, (Absent on circuit).



Ground Plan of Sri Kannika Parameswari Temple at Sungeri — NB

G.R.S 26]

File No. 204-11

Serial No. 4

Diary No of letter replied to 1681

No. 1727

ml 204-11-

9/22/12

General and Revenue Secretariat

( )

, the *19*

To

The Deputy Comm^r

Kadan D^t.

Date of issue 22/9/12

Signed by Mr SDR

Sir

Referring to correspondence ending with your letter No 444 dated the 21st June 1912 about the Municipal Tax on Sri Kannika Parameswari Temple at Singapore, I am directed to state that the point for decision seems to be whether the house Tax in respect of the said temple building

over

SUBJECT

S/R

hjf

is properly levied or not, under the rule. The levy of house tax in non-regulation municipalities is governed by the Inchatapa rules and G O No 3362-73 dated Pol 161 the 27th Sep 1879, and all exemptions from payment of the same, which can be claimed under the rule, may be admitted by the local officers. Whether, in any particular case, the rule allows of any exemption to be made is a matter primarily for the local authorities and not for the Govt in the first instance. I am therefore directed to invite your attention to the marginally noted orders which seem to cover the circumstances of the case referred to Govt by you and to request you to advise the President of the Srikakulam Municipality to proceed in the matter in the light of these remarks

List of enclosures,

1. G.O No 573-38 dated 23-4-[illegible] Engineers Estimates Schedules [illegible]
2. G.O No 1743-60 - 25-7-[illegible] Pol No

Copied by

Examined by

13/8/12 Section Officer

[illegible]-20,000-28-8-10